

§ 105-449.92. Notice to suppliers of cancellation, revocation, or reissuance of certain licenses; effect of notice.

(a) Notice to Suppliers. – If the Secretary cancels or revokes a distributor's license, an exporter's license, or an importer's license, the Secretary must notify all suppliers of the cancellation or revocation. If the Secretary issues a license to a distributor, an exporter, or an importer whose license was cancelled or revoked, the Secretary must notify all suppliers of the issuance.

(b) Effect of Notice. – A supplier that sells motor fuel to a distributor after receiving notice from the Secretary that the Secretary has cancelled or revoked the distributor's license is jointly and severally liable with the distributor for any tax due on motor fuel the supplier sells to the distributor after receiving the notice. This joint and several liability does not apply to excise tax due on motor fuel sold to a previously unlicensed distributor after the supplier receives notice from the Secretary that the Secretary has issued another license to the distributor. (1995, c. 390, s. 3; 1995 (Reg. Sess., 1996), c. 647, s. 26; 1997-60, s. 13; 2017-204, s. 4.5(h).)